

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 31.10.2012

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.27770 of 2012
and
M.P.No.1 of 2012

M/s.S.R.Thanga Maligai,
rep. by its Managing Partner S.Santhakumar,
7/1, Arcot Road, Vadapalani
Chennai-26

.. Petitioner.

Versus

The Commercial Tax Officer,
Porur Assessment Circle,
3, Alwarthirunagar,
Chennai-87

.. Respondent.

Prayer: Petition filed seeking for a writ of Certiorari to call for the records of the Respondent in his proceedings in TIN 33391382612/2011-12 dated 13.06.2012 and consequential notice in TIN No.33391382612/2011-12 dated 05.09.2012 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.J.Adithya Reddy
Government Advocate

O R D E R

Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

2. It has been stated that the respondent had passed the assessment order, dated 13.06.2012, under Section 22(2) of the Tamil Nadu Value Added Tax Act, 2006, based on the returns filed by the petitioner, relating to the assessment year 2011-2012. However, the respondent had not considered the Input Tax Credit through purchase tax paid by the petitioner, under Section 12 (2) of the Tamil Nadu Value Added Tax Act, 2006. Therefore, the petitioner had made a representation, dated 13.06.2012, under Section 22 (2) of the said Act. However, the respondent had rejected the claim of the petitioner, by his order, dated 05.09.2012, stating that there is no error apparent on the face of the records to revise the order passed by him, on 13.06.2012.

3. The learned counsel appearing on behalf of the respondent had not refuted the said submissions made by the learned counsel appearing on behalf of the petitioner.

4. In such circumstances, the impugned orders of the respondent, dated 13.06.2012 and 05.09.2012, are set aside. The respondent is directed to consider the claims made by the petitioner, including the Income Tax Credit, available under Section 12 (2) of the Tamil Nadu Value Added Tax, 2006 and to pass a fresh assessment order, under Section 22 (2) of the Tamil Nadu Value Added Tax Act, 2006, as expeditiously as possible.

The writ petition is ordered accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/
Asst. Registrar

/true copy/

Sub Asst.Registrar

arr

To

The Commercial Tax Officer,
Porur Assessment Circle,
3, Alwarthirunagar,
Chennai-87

+ 1 cc to M/s. S. Ramanathan, Advocate SR.66836

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RS (CO)
eu 5.12.12

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